UNITED STATES TAX COURT WASHINGTON, DC 20217

TOMMY K. CRYER,)
Petitioner,))
v.) Docket No. 8118-09
COMMISSIONER OF INTERNAL REVENUE,)
Respondent)

ORDER & DECISION

Pursuant to the determination of the Court as set forth in its Memorandum Opinion, T.C. Memo. 2013-69, filed March 11, 2013, a decision is to be entered under Rule 155, Tax Court Rules of Practice and Procedure.

On May 29, 2013, respondent filed a Computation for Entry of Decision, together with a proposed decision set forth therein. As a result thereof, on May 31, 2013, the Court issued a Notice of Filing of Computation Under Rule 155, directing petitioner on or before June 21, 2013, to file either a notice of objection or an alternative computation.

Given due consideration thereto, it is hereby

ORDERED AND DECIDED that there are deficiencies and additions to tax due from petitioner as follows:

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		<u>Additions</u>	Additions to Tax/Penalties		
<u>Year</u>	<u>Deficiency</u>	Sec. 6651(a) (2)	Sec. 6651(f)	Sec. 6654	
1993	None	None	None	None	
1994	\$15,747.00	\$ 3,936.75	\$11,416.58	\$811.29	
1995	20,560.00	5,140.00	14,906.00	1,122.40	
1996	15,291.00	3,822.75	11,085.98	813.86	
1997	16,098.00	4,024.50	11,671.05	867.25	
1998	13,175.00	3,293.75	9,551.88	597.97	
1999	22,132.00	5,533.00	16,045.70	1,062.93	
2000	4,469.00	1,117.25	3,240.03	240.36	
2001	15,163.00	3,790.75	10,993.18	606.00	

(Signed) Joseph Robert Goeke Judge

ENTERED: FUL 10 2013